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## **Appendix I—Significant Audits from Prior Reports**

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Under the Agency audit management decision process, the GSA Office of the Chief Financial Officer, Office of the Controller, is responsible for tracking the implementation of audit recommendations after a management decision has been reached. That office furnished the following status information.

Nineteen audits highlighted in prior reports to the Congress have not yet been fully implemented; all are being implemented in accordance with currently established milestones.

### **Environmental Management System**

*Period First Reported: October 1, 1999 to March 31, 2000*

The review focused on the management of the environmental program to address conditions in GSA-controlled space. The report contained three recommendations; none has been implemented.

The recommendations include establishing a framework to evaluate and coordinate regional activities, expanding the focus of the program, and prioritizing projects on a nationwide basis. They are scheduled for completion between November 15, 2000 and March 15, 2001.

### **Contract Security Guard Program**

*Period First Reported: October 1, 1999 to March 31, 2000*

The review assessed the Contract Security Guard Program. The report contained eight recommendations; six have been implemented.

The recommendations include developing a national training program, witnessing firearm qualification sessions, and tracking qualification status of contract guards. They are scheduled for completion by October 15, 2000.

### **Energy Conservation**

*Period First Reported: October 1, 1999 to March 31, 2000*

The review assessed one region's efforts to conserve energy. The report contained four recommendations; two have been implemented.

The recommendations include enhancing the current energy plan, and recognizing energy efficiency and

conservation accomplishments in position descriptions and performance evaluations of employees. They are scheduled for completion by November 15, 2000.

### **Real Property Management Information System**

*Period First Reported: October 1, 1999 to March 31, 2000*

The review evaluated the System for Tracking and Administering Real Property (STAR). The report contained four recommendations; none has been implemented.

The recommendations include identifying a total set of capabilities needed in STAR, developing a STAR project plan, establishing a project management team, and working to complete STAR. They are scheduled for completion between March 15 and May 15, 2001.

### **Finance Center Payments**

*Period First Reported: October 1, 1999 to March 31, 2000*

The review focused on management controls for payments for purchase cards and fleet card transactions. The report contained eight recommendations; four have been implemented.

The recommendations involve requiring refresher training, using Pegasys for card transactions approval and reconciliation, increasing use of point of sale controls, and ensuring personnel follow-up on improper fleet card transactions. They are scheduled for completion between October 15 and December 15, 2000.

### **Assessing Acquisition System Implementation**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review evaluated a commercially available electronic acquisition system intended to improve the acquisition process. The report contained five recommendations; four have been implemented.

The remaining recommendation involves developing performance measures for the acquisition system. It is scheduled for completion by October 15, 2000.

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## **Appendix I—Significant Audits from Prior Reports**

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### **Performance-Based Buildings Services Contracts**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review evaluated the nationwide program for mechanical services. The report contained six recommendations; five have been implemented.

The remaining recommendation involves establishing a national quality assurance program. It is scheduled for completion by January 15, 2001.

### **Controls over RWA Expenditures**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review assessed the controls over GSA's Reimbursable Work Authorization process. The report contained two recommendations; neither has been implemented.

The recommendations involve reviewing financial data; and adjusting controls, updating policies, and providing training. They are scheduled for completion by January 15, 2002.

### **Evaluating the Industrial Funding Fee**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review assessed the progress GSA was making to set and collect its industrial funding fee. The report contained five recommendations; two have been closed and two have been implemented.

The remaining recommendation involves improving oversight of the process by developing reports to improve collection efforts, prioritize work, and assess costs for administration. It is scheduled for completion by March 15, 2001.

### **Local Area Network Security Risks**

*Period First Reported: April 1, 1999 to September 30, 1999*

The review focused on the local area network (LAN) security. The report contained four recommendations; none has been implemented.

The recommendations include developing LAN security plans, establishing processes for managing accounts and contingency planning, identifying

controls for remote access to LANs, and providing security awareness training. They are scheduled for completion between October 15, 2000 and January 15, 2001.

### **Access to Building Design Plans**

*Period First Reported: October 1, 1998 to March 31, 1999*

The review focused on the accessibility to the general public of building plans. The report contained two recommendations; one has been implemented.

The remaining recommendation involves sharing the results of the review with appropriate Agency officials. It is scheduled for completion by October 15, 2000.

### **Security Standards for New Buildings**

*Period First Reported: October 1, 1998 to March 31, 1999*

The review evaluated security standards for new and renovated Federal buildings. The report contained two recommendations; neither has been implemented.

The recommendations include developing a policy that defines roles and responsibilities of individuals involved in building standards, and creating security standards for newly acquired leased space. They are scheduled for completion between January 15 and August 15, 2001.

### **Security Enhancements in Federal Buildings**

*Period First Reported: April 1, 1998 to September 30, 1998*

The review evaluated GSA's program for upgrading security in Federal buildings. The report contained six recommendations; five have been implemented.

The remaining recommendation involves reporting cost data for future countermeasures. It is scheduled for completion by March 15, 2001.

### **Travel Management Program Funding Fee**

*Period First Reported: April 1, 1998 to September 30, 1998*

The review assessed GSA's Travel Management Program funding fee. The report contained seven recommendations; six have been implemented.

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## ***Appendix I—Significant Audits from Prior Reports***

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The remaining recommendation involves establishing one industrial funding fee for all customers. It is scheduled for completion by October 15, 2000.

### ***Information Systems Security***

*Period First Reported: April 1, 1998 to September 30, 1998*

The review assessed the security measures of six major Internet and Intranet GSA applications. The report contained four recommendations; two have been implemented.

The remaining recommendations include specifying roles and responsibilities to ensure security and basing IT security decisions on risk assessments. They are scheduled for completion between November 15 and December 15, 2000.

### ***Megacenter Dispatch Services***

*Period First Reported: October 1, 1997 to March 31, 1998*

The review focused on GSA's plans to consolidate security control centers into four megacenters. The report contained four recommendations; none has been implemented.

The recommendations include developing alternate access procedures, developing contingency plans to continue the dispatch function during natural disasters, upgrading alarm systems, and implementing a preventive alarm maintenance program. They are scheduled for completion by June 15, 2001.

### ***Contract Workload Management***

*Period First Reported: October 1, 1997 to March 31, 1998*

The review identified opportunities for improving workload management. The report contained one recommendation; it has not yet been implemented.

The recommendation involves the need to automate key activities of the contracting process. It is scheduled for completion by December 15, 2000.

### ***Federal Protective Service Investigation Office***

*Period First Reported: April 1, 1997 to September 30, 1997*

The evaluation focused on a review of the Federal Protective Service's criminal investigation activities. The report contained five recommendations; four have been implemented.

The remaining recommendation involves establishing measurable criminal investigations program performance standards. It is scheduled for completion by January 15, 2001.

### ***Debarment Program***

*Period First Reported: October 1, 1996 to March 31, 1997*

The review identified opportunities for improving the Debarment Program. The report contained two recommendations; one has been implemented.

The remaining recommendation involves modifying the new contractor information system. It is scheduled for completion by May 15, 2001.

## Appendix II—Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
(Note: Because some audits pertain to contracting award or actions which have not yet been completed, the financial recommendations to these reports are not listed in this Appendix.)				
PBS Management Consulting Reviews				
05/25/00	A000964	Management Consulting Review: Howard University Contract Deliverables, Contract Number GS-02P-93-CUC-0071		
PBS Internal Audits				
05/16/00	A000984	Review of FPS Efforts to Resolve Contract Guard Service Deficiencies in New Jersey		
07/05/00	A995317	Audit of Consulting Services Provided by PBS Through Reimbursable Work Authorizations		
08/18/00	A001004	Review of Procurements Made by the Utah Public Buildings Service Field Office		
08/21/00	A000913	Management Control Review: Public Buildings Service, Office of Property Disposal, Controls Over the Proceeds from Sale of Surplus Real Property		
09/15/00	A000902	Audit of PBS's Management of Building Account Activities		
09/18/00	A000861	Advisory Review of PBS Construction Contract Clauses		
09/19/00	A000970	Review of GSA's Building Access Controls at the Bannister Road Complex in Kansas City, Missouri		
09/27/00	A995309	Audit of Orders Placed by the Public Buildings Service Against Multiple Award Construction Contracts		
09/28/00	A000810	Audit of the Public Buildings Service's National Real Estate Services Contracts		

## Appendix II–Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
<b><i>PBS Contract Audits</i></b>				
04/04/00	A000943	Preaward Audit of a Claim for Increased Costs: Cali-U.S.A. Acoustics, Inc., Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Contract Number GS-09P-95-KTC-0012		
04/06/00	A000952	Postaward Audit of Cost or Pricing Data: CMR Construction, Inc., Contract Number GS06P99GZC0303		\$437,181
04/07/00	A000962	Postaward Audit of Sole Source Contract: Program and Construction Management Group, Contract Number GS11P99ZCC0114	\$380,458	
04/17/00	A000889	Preaward Audit of a Claim for Increased Costs: Italian Marble and Tile Company, Inc., Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012		
05/01/00	A000987	Preaward Audit of Architect and Engineering Services Contract: Teng & Associates, Inc., Contract Number GS05P00GAD0191		
05/02/00	A000918	Preaward Audit of a Claim for Increased Costs: Morrow-Meadows Corporation, Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012		
05/08/00	A000944	Preaward Audit of a Claim for Increased Costs: Columbia Fabricating Company, Inc., Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012		

## *Appendix II–Audit Report Register*

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
05/11/00	A000950	Preaward Audit of a Claim for Increased Costs: Moon and Crockett Plumbing Corporation, Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012		
05/11/00	A000993	Preaward Audit of a Claim: Trataros Construction, Inc., Contract Number GS-02P-96-DTC-0033		
05/12/00	A000956	Preaward Audit of Architect and Engineering Services Contract: G.H. Forbes Associates Architects, P.C., Contract No. GS-05P-99GAD-0118		
05/17/00	A001005	Preaward Audit of Supplemental Architect and Engineering Services Contract: HLM Design USA, Inc., Solicitation Number GS-05P-99-GAD-0191		
05/18/00	A000961	Preaward Audit of a Claim for Increased Costs: Washington Iron Works, Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012		
05/26/00	A000853	Preaward Audit of a Claim for Increased Costs: Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012		
05/31/00	A000990	Interim Postaward Audit of Cost or Pricing Data: Venetian Terrazzo Co., Inc. & The Missouri Terrazzo Co., Inc., Joint Venture, Contract Number GS06P99GZC0310	\$368,481	\$126,563
06/01/00	A000971	Audit of Claims for Increased Costs: Midwest Curtainwalls, Inc., The Federal Triangle Project		

## *Appendix II–Audit Report Register*

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
06/08/00	A000996	Audit of Cafeteria Food Services Contract: Pier 5 Services d/b/a Sebastian's Catering, Contract Number GS01P97BWC0058		
06/09/00	A000953	Preaward Audit of Architect and Engineering Services Contract: SHG, Incorporated, Contract No. GS-05P-99GAD0118		
06/27/00	A001008	Limited Scope Preaward Audit of Cost or Pricing Data: Armada/Hoffler Development Company, Lease Number GS-11B-80510		
07/10/00	A000886	Preaward Audit of a Claim: Reliable Contracting, Inc., Contract Number GS-02P-91-CUC-0045		
07/13/00	A000945	Postaward Audit of Contract Closeout: Allstate Security & Investigative Services, Inc., Contract Number GS05P97GCD0001		
07/13/00	A000966	Audit of Small Business Subcontracting Plan: Coken Company, Inc., Contract Number GS-02P-95-DTC-0014(N)		
07/19/00	A000940	Preaward Audit of a Claim: Coken Company Inc., Subcontractor to Turner Construction Company, Contract Number GS-02P-95-DTC-0014		
07/27/00	A001028	Limited Review of Contract Extension Claim: International Services, Inc., Contract Number GS-02P-94-CTD-0141		
07/28/00	A000916	Preaward Audit of a Claim for Increased Costs: Raymond Interior Systems, Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012		
07/28/00	A001065	Preaward Audit of Architect-Engineering Services Term Contract: Robert M. Stafford, Inc., Solicitation Number GS-04P-99-EWD-0138		

## *Appendix II—Audit Report Register*

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
07/28/00	A001017	Preaward Audit of Cost or Pricing Data: Columbia Curb & Gutter Co., Solicitation Number GS06P00GYC0012(N)		
08/01/00	A001001	Preaward Audit of a Claim for Increased Costs: Aztec Fire Protection, Inc., Sub-contractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012		
08/02/00	A001049	Postaward Audit of Architect and Engineering Services Contract: URS Greiner Woodward Clyde, Contract Number GS05P99GBC0033		
08/03/00	A001057	Preaward Audit of Architect-Engineer Design Services Contract: Bargmann Hendrie + Archetype, Inc., Solicitation Number GS-01P-99-BZC-0020		
08/17/00	A001073	Preaward Audit of Architect and Engineering Services Contract: Oudens + Knoop Architects, PC, Contract Number GS11P00MQD0011		
08/17/00	A001068	Preaward Audit of Architect and Engineering Services Contract: MTFA Architecture, Inc., Solicitation Number GS-11P00MQD0011		
08/22/00	A001042	Audit of Billings under Contract Number GS06P99GZC0305: Corrigan Company Mechanical Contractors		\$109,450
08/22/00	A001074	Preaward Audit of Engineering Services Contract: Shooshanian Engineering, Inc., Solicitation Number GS-01P-99-BZC-0020		
08/23/00	A001018	Preaward Audit of a Claim for Increased Costs: Borbon, Inc., Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012		

## **Appendix II–Audit Report Register**

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>	<b>Financial Recommendations</b>	
			<b>Funds to Be Put To Better Use</b>	<b>Questioned (Unsupported) Costs</b>
08/24/00	A000941	Preaward Audit of a Claim: Centrifugal/Mechanical Associates, Inc., Subcontractor to Turner Construction Company, Contract Number GS-02P-95-DTC-0014		
08/25/00	A001069	Preaward Audit of Architect-Engineering Services Term Contract: A/R/C Associates, Inc., Solicitation Number GS-04P-99-EWD-0138		
08/28/00	A001023	Preaward Audit of a Claim for Increased Costs: Cali-U.S.A. Acoustics, Inc., Subcontractor to Ray Wilson Company, Ronald Reagan Federal Building & U.S. Courthouse, Santa Ana, California, Contract Number GS-09P-95-KTC-0012		
08/28/00	A001076	Preaward Audit of Architect-Engineering Services Term Contract: Price Consulting, Inc., Solicitation Number GS-04P-99-EWD-0138		
08/31/00	A001044	Audit of Billings under Contract Number GS06P99GZC0304: Fire Assurance, Inc.		\$137,287
08/31/00	A001077	Preaward Audit of Architect-Engineering Services Term Contract: Conley Design Group, Inc., Solicitation Number GS-04P-99-EWD-0138		
09/08/00	A001095	Preaward Audit of Architect and Engineering Services Contract: The Architects Group, Inc., Solicitation Number GS-04P-00-CXD-0030		
09/20/00	A001093	Preaward Audit of Architect and Engineering Services Contract: Seay, Seay & Litchfield, Solicitation Number GS-04P-00-CXD-0031		
09/26/00	A001079	Preaward Audit of Architect and Engineering Services Contract: Lerch, Bates and Associates, Incorporated, Contract No. GS-07P-00-HHD-0044		

## ***Appendix II–Audit Report Register***

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
09/27/00	A001106	Preaward Audit of Architect-Engineering Services Term Contract: Tomasino and Associates, Inc., Solicitation Number GS-04P-99-EWD-0138		
09/27/00	A001107	Preaward Audit of Architect and Engineering Services Contract: Prad Group, Inc., Solicitation Number GS-04P-00-CXD-0032		
09/29/00	A001109	Review of Proposed Labor and Overhead Rate Increases: DLR Group, Contract Number GS06P93GYC0050		

### ***FSS Internal Audits***

06/05/00	A000891	Advisory Review of Visa Charge Card Contractor's Difficulty Reconciling Charges with Fleet Authorizations		
07/26/00	A000880	Audit of Federal Supply Service's Use of Multiple Award Indefinite Delivery Indefinite Quantity Contracts		
09/20/00	A000851	Advisory Review on Industry Best Practices for Acquisition Performance Measures		
09/27/00	A001048	Advisory Review of Resolution Procedures for VISA Charges		
09/29/00	A000976	Review of the Phoenix Fleet Management Center, Federal Supply Service, Pacific Rim Region		

### ***FSS Contract Audits***

04/05/00	A995244	Interim Postaward Audit of Multiple Award Schedule Contract: Corporate Systems Centre of Torrance, Contract Number GS-35F-4188D		
04/13/00	A000972	Preaward Audit of Multiple Award Schedule Contract: Medical Plastics Laboratory, Inc., Contract Number GS-02F-9315C		

## Appendix II–Audit Report Register

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
04/18/00	A995254	Postaward Audit of Multiple Award Schedule Contract: Labrepco, Inc., Contract Number GS-25F-5056C for the Period April 1, 1995 Through March 31, 1999		\$20,876
04/25/00	A000975	Preaward Audit of Multiple Award Schedule Contract: Day Runner, Incorporated, Contract Number GS-14F-0193D		
05/16/00	A000998	Limited Scope Postaward Audit of Multiple Award Schedule Contract: Dionex Corporation, Contract Number GS-24F-2042D		
05/16/00	A001007	Preaward Audit of Multiple Award Schedule Contract for the Extension Period February 29, 2000 Through February 28, 2005: Franklin Covey, Contract Number GS-14F-9729C		
05/16/00	A000982	Preaward Audit of Multiple Award Schedule Contract: C & E Services, Inc., Solicitation Number 7FXG-W7-99-6813-B		
05/18/00	A001009	Limited Postaward Audit of Multiple Award Schedule Contract: Day Runner, Incorporated, Contract Number GS-14F-0193D		\$7,392
05/18/00	A42123	Postaward Audit of Multiple Award Schedule Contract: Coulter Source, Inc., Contract Number GS-00F-2383A		\$1,167,028
05/25/00	A000955	Limited Scope Postaward Audit: Voyager Fleet Systems, Inc., Contract Number GS-23F-98006		\$687,644
06/15/00	A995259	Postaward Audit of Multiple Award Schedule Contract: ASAP Software Express, Inc., Contract Number GS-35F-4027D for the Period April 1, 1996 Through August 31, 1999		\$1,628,555

## *Appendix II—Audit Report Register*

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
06/27/00	A000860	Interim Postaward Audit: Voyager Fleet Systems, Inc.'s Compliance with Fuel Tax Requirements under Contract Number GS-23F-98006		\$2,200,000
06/30/00	A000873	Review of Reported Contract Sales: Kimball Lodging Group, Contract Number GS-00F-0062F		
06/30/00	A001000	Limited Scope Postaward Audit: AOC Solutions, Inc., Contract Number GS-23F-98006		\$293,508
07/06/00	A001033	Preaward Audit of Multiple Award Schedule Contract: Teach.com, Contract Number GS-02F-9305C		
07/11/00	A000999	Interim Postaward Audit of Multiple Award Schedule Contract: Access Distributors, Incorporated, Contract Number GS-21F-0001H		\$21,058
07/12/00	A001029	Limited Postaward Audit of Multiple Award Schedule Contract: Engineered Data Products, Inc., Contract Number GS-29F-0104G		
08/25/00	A001096	Limited Scope Postaward Audit of Multiple Award Schedule Contract: 3K Office Furniture Distribution GmbH, Contract Numbers GS-28F-0039J, -0038J and -0040J		
09/08/00	A21267	Postaward Audit of Multiple Award Schedule Contract: Lanier Worldwide, Incorporated, Contract Number GS-00K-92-AGS-0454		\$711,199
09/08/00	A41229	Postaward Audit of Multiple Award Schedule Contract: Lanier Worldwide, Incorporated, Contract Number GS-00F-91556		\$1,153,965

## ***Appendix II–Audit Report Register***

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>	<b>Financial Recommendations</b>	
			<b>Funds to Be Put To Better Use</b>	<b>Questioned (Unsupported) Costs</b>
09/08/00	A41228	Postaward Audit of Multiple Award Schedule Contract: Lanier Worldwide, Incorporated, Contract Number GS-00F-10424		\$564,055
09/08/00	A41208	Postaward Audit of Multiple Award Schedule Contract: Lanier Worldwide, Incorporated, Contract Number GS-00F-85661		\$1,233,977
09/08/00	A31242	Postaward Audit of Multiple Award Schedule Contract: Lanier Worldwide, Incorporated, Contract Number GS-00K-89-AGS-5506		\$709,765
09/08/00	A31231	Postaward Audit of Multiple Award Schedule Contract: Lanier Worldwide, Incorporated, Contract Number GS-00F-4433A		\$792,624
09/14/00	A001052	Limited Scope Postaward Audit of Multiple Award Schedule Contract: Lyme Computer Systems, Contract Number GS-35F-4754G		
09/26/00	A001080	Preaward Audit of Multiple Award Schedule Contract: West Group, Contract Number GS-02F-0405D		
09/28/00	A001051	Preaward Audit of Multiple Award Schedule Contract: Motorola, Inc., Solicitation Number FCIS-JB-980001B-03-23-98		

### ***FTS Internal Audits***

07/19/00	A000879	Audit of FTS Wireless Telecommunications Services Program		
08/29/00	A001060	Review of Procurement Processes in the Heartland Region's FAST Program		
09/11/00	A000874	Review of Smart Card Initiatives		
09/18/00	A000815	Systems Audit of Integrated Task Order Management System, Federal Technology Service		
09/19/00	A995288	Audit of Federal Technology Service's Use of Multiple Award, Indefinite Delivery Indefinite Quantity Contracts		

## ***Appendix II—Audit Report Register***

Date of Report	Audit Number	Title	Financial Recommendations	
			Funds to Be Put To Better Use	Questioned (Unsupported) Costs
FTS Contract Audits				
05/23/00	A001002	Preaward Audit of Cost or Pricing Data: Global Solutions Network, Inc., Contract Number GS00T99ALD0202		
07/27/00	A001043	Preaward Audit of Cost or Pricing Data: Bentley, Adams, Hargett, Riley and Co., Inc., Contract Number GS00T99ALD0202		
Other Internal Audits				
08/02/00	A995201	PricewaterhouseCoopers LLP Management Letter Fiscal Year 1999 Financial Statement Audit		
09/29/00	A000995	Alert Report on GSA's Implementation of the New Pegasys Financial Management System		
09/29/00	A000915	Review of GSA's Critical Infrastructure Protection Plan		
Non-GSA Contract Audits				
06/27/00	A001016	Preaward Audit of a Claim: Master Security, Inc., Contract Number GS-03P-95-DWC-0035		
07/13/00	A001020	Preaward Audit of Cost or Pricing Data: Shell Oil Company		

## Appendix III—Audit Reports over 12 Months Old with Final Action Pending

Pursuant to Section 810, Prompt Resolution of Audit Recommendations, of the National Defense Authorization Act, (Public Law 104-106), 5 U.S.C. App. 3, § 5 note, this appendix identifies those audit reports

where final actions remain open 12 months after the report issuance date. The GSA Office of the Chief Financial Officer, Office of the Controller, furnished the following information.

*Audits with Management Decisions Made after February 10, 1996 for Which No Final Action Has Been Completed*

Date of Report	Audit Number	Title
<b>Contract Audits</b>		
09/20/96	A61534	Preaward Audit of a Claim: Marino Construction Company, Contract Number GS05P90GBC0101
11/01/96	A21882	Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-07065 for the Period November 14, 1988 Through September 30, 1991
11/01/96	A31851	Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-02598 for the Period August 26, 1988 Through March 31, 1991
11/01/96	A31865	Postaward Audit of Multiple Award Schedule Contract: Hamilton Sorter Company, Inc., Contract Number GS-00F-02046 for the Period December 4, 1987 Through September 30, 1990
12/17/96	A70606	Postaward Audit of Travel Costs: Centel Federal Systems Corporation, Contract Number GS-00K-89AHD0007
01/10/97	A52159	Postaward Audit of Multiple Award Schedule Contract: Austin Computer Systems, Inc., Contract Number GS-00K-91-AGS-5201
02/06/97	A70622	Preaward Audit of Change Order Proposal: Turner Construction Company, Contract Number GS-02P-95-DTC-0014
03/21/97	A70632	Preaward Audit of Change Order Proposal: Expert Electric, Inc., Contract Number GS-02P-94-CUC-0033(N)
03/24/97	A72434	Audit of Real Estate Tax Adjustments: WRC Properties, Inc., Lease Number GS-09B-88163, Calendar Years 1990 Through 1996
04/24/97	A71212	Preaward Audit of Cost and Pricing Proposal: The Logistics Company, Inc., Task Order Request GSC-TFGE-97-2002
06/06/97	A73619	Preaward Audit of Cost or Pricing Data: Symbiont, Inc., RFP Number GSC-TFGD-97-1010

## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>
06/11/97	A61827	Postaward Audit of Multiple Award Schedule Contract: Alexander Manufacturing Company, Contract Number GS-07F-3956A for the Period February 1, 1992 Through October 31, 1995
06/16/97	A70927	Preaward Audit of Cost or Pricing Data: JIL Information Systems, Inc., Proposal No. GSC-TFGD-97-1012
06/24/97	A70928	Preaward Audit of Cost or Pricing Data: Criticom, Inc., Solicitation No. GSC-FGD-97-1014
06/27/97	A71811	Audit of Claim for Increased Costs, Miscellaneous Subcontractors to: Morse Diesel International, Inc., Contract Number GS06P94GYC0037
07/11/97	A71803	Audit of Claim for Increased Costs: Nicholson Construction Company, Contract Number GS06P94GYC0037
07/22/97	A71804	Audit of Claim for Increased Costs: Rodio/ICOS St. Louis Joint Venture, Subcontractor to Morse Diesel International, Inc., Contract Number GS06P94GYC0037
07/31/97	A71820	Audit of Claim for Increased Costs: Morse Diesel International, Inc., Contract Number GS06P94GYC0037
08/05/97	A73617	Refund From The Committee For Purchase From People Who Are Blind Or Severely Disabled, Agreement Number GS-02F-61511
08/22/97	A70646	Preaward Audit of a Delay Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
09/22/97	A70649	Preaward Audit of a Delay Claim: Consolidated Electric, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
09/24/97	A71526	Price Adjustments on Multiple Award Schedule Contract: Domore Corporation, Contract Number GS-00F-5232A for the Interim Period December 1, 1997 Through January 31, 2001
10/02/97	A72478	Audit of Claim for Increased Costs: Gonzales Construction Company, Inc., Contract Number GS-08P-95-JAC-0001
10/23/97	A70655	Preaward Audit of a Delay Claim: Denron Plumbing and HVAC, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
10/23/97	A72486	Audit of Claim for Increased Costs: Mountain Gravel & Construction Co., Subcontractor to Gonzales Construction Company, Inc., Contract Number GS-8P-95-JAC-0001
10/24/97	A70660	Preaward Audit of a Change Order Proposal: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)

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### ***Appendix III—Audit Reports over 12 Months Old with Final Action Pending***

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<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>
11/12/97	A70656	Preaward Audit of a Delay Claim: J.C. Higgins Corp., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
11/26/97	A22536	Postaward Audit of Multiple Award Schedule Contract: Ingres Corporation, Contract Number GS00K89AGS5589
11/26/97	A32476	Limited Audit of Government Billings: Ingres Corporation, Contract Number GS00K89AGS5589
12/10/97	A81512	Preaward Audit of a Claim for Increased Costs: Don-Lee, Inc., Subcontractor to D.L. Woods Construction Inc., Contract Number GS05P91GBC0057
12/24/97	A80602	Preaward Audit of a Delay Claim: Dan Lepore and Sons, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
01/12/98	A80604	Preaward Audit of a Delay Claim: Able Finishing, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
01/12/98	A80608	Preaward Audit of a Delay Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
02/05/98	A80609	Preaward Audit of a Delay Claim: The Woodworks Architectural Millwork, Inc., Subcontractor to Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
02/11/98	A80607	Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
03/19/98	A81515	Audit of Claim for Increased Costs: Herman B. Taylor Construction Company, Contract Number GS-07P-92-HUC-0017
04/13/98	A80621	Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
04/20/98	A81528	Audit of Real Estate Tax Adjustments: American National Bank, Trustee, Lease Number GS-05B-15448, Calendar Years 1994 Through 1996
05/27/98	A42146	Postaward Audit of Multiple Award Schedule Contract: Haworth, Incorporated, Contract Number GS-00F-07010
06/08/98	A80618	Postaward Audit of Recoverable Costs: Six World Trade Center, New York, NY, Lease Number GS-02B-15370
06/17/98	A82441	Preaward Audit of a Claim for Increased Costs: Morse Diesel International, Inc., Contract Number GS-09P-95-KTC-0010

## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>
07/17/98	A60934	Postaward Audit of Multiple Award Schedule Contract: Interface Flooring Systems, Inc., Contract Number GS-00F-0002A for the Interim Period October 8, 1992 Through February 28, 1997
08/07/98	A21578	Postaward Audit of Multiple Award Schedule Contract: Shaw-Walker Company, Contract Number GS-00F-94175
08/07/98	A10830	Postaward Audit of Multiple Award Schedule Contract: Shaw-Walker Company, Contract Number GS-00F-76677
08/12/98	A82451	Preaward Audit of a Claim for Increased Costs: Thermal Management, Inc., Contract Number GS05P95GBC0004
08/12/98	A82452	Audit of Termination Settlement Proposal: Thermal Management, Inc., Contract Number GS05P95GBC0004
09/04/98	A90302	Postaward Audit of Multiple Award Schedule Contract: Westinghouse Furniture Systems, Contract Number GS-00F-76574
09/22/98	A80931	Preaward Review of Multiple Award Schedule Contract For The Extension Period April 1, 1999 Through March 31, 2004: Computer Associates International, Inc., Contract Number GS-35F-5169H
09/24/98	A80934	Preaward Audit of Multiple Award Schedule Contract: Simple Green, a Division of Sunshine Makers, Inc., Solicitation Number TFTP-97-SC-7906B
09/24/98	A82456	Audit of Termination Settlement Proposal: Witherington Construction Corporation, Contract Number GS-07P-95-HUC-0068
10/13/98	A80636	Preaward Audit of a Claim: Structural Preservation Systems, Inc., Contract Number GS-02P-96-DTC-0033
10/20/98	A80639	Postaward Audit of Multiple Award Schedule Contract: Photon Technology International, Inc., Contract Number GS-24F-1140B
10/20/98	A80649	Preaward Audit of Architect and Engineering Services Contract: Gwathmey Siegel & Assoc. Architects, LLC, Solicitation Number GS-02P-98-DTC-0059(N)
10/22/98	A80935	Preaward Audit of Architect and Engineering Services Contract: Ove Arup & Partners, Contract Number GS-02P-98-DTC-0059(N)
10/27/98	A51568	Postaward Audit of Multiple Award Schedule Contract: Liebert Corporation, Contract Number GS-07F-3779A
10/27/98	A51542	Postaward Audit of Multiple Award Schedule Contract: Liebert Corporation, Contract Number GS00F06964

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### ***Appendix III–Audit Reports over 12 Months Old with Final Action Pending***

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<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>
11/13/98	A82471	Preaward Audit of a Claim for Increased Costs: Hensel Phelps Construction Company, Contract Number GS-08P-96-JFC-0006
11/16/98	A80646	Preaward Audit of a Claim: Beacon/Pro Con Joint Venture, Contract Number GS-02P-94-CUC-0070(N)
12/15/98	A82472	Preaward Audit of a Claim for Increased Costs: Trautman & Shreve, Inc., Subcontractor to Hensel Phelps Construction Company, Contract Number GS-08P-96-JFC-0006
01/05/99	A95101	Preaward Audit of Claim for Increased Costs: Program and Construction Management Group, Contract Number GS-11P-94MKC-0019
01/21/99	A95123	Limited Review of Claimed Incurred Costs: Linpro New York Realty, Inc., 290 Broadway Retail Space
01/29/99	A95106	Postaward Audit of Overhead Rate: Turner Construction Company, Contract Number GS-05P-94GBC-0051
02/05/99	A95113	Preaward Audit of Supplemental Architect and Engineering Services Contract: Van Deusen & Associates, Solicitation Number GS-02P-98-PLD-0029(N)
02/10/99	A95158	Preaward Audit of Architect and Engineering Services Contract: H + G Architects, Solicitation Number GS-02P-98-PLD-0015
02/17/99	A95100	Preaward Audit of a Claim: Chereco Co., Inc., Subcontractor to TGMI/Contractors Inc., Contract Number GS-03P-96-DXC-0021
03/02/99	A95139	Preaward Audit of a Claim: Stromberg Metal Works, Inc., Subcontractor to W.M. Schlosser Company, Inc., Contract Number GS-03P-92-DXC-0021
03/11/99	A95133	Preaward Audit of Multiple Award Schedule Contract for the Extension Period April 1, 1999 Through September 30, 2002: IBM Corporation, Contract Number GS-35F-4984H
03/19/99	A95124	Audit of Claim for Increased Costs: Dawson Building Contractors, Inc., Contract Number GS-04P-95-EXC-0046
03/30/99	A95150	Preaward Audit of Supplemental Architect and Engineering Services Contract: Ammann & Whitney Consulting Engineers, P.C., Solicitation Number GS-02P-98-PLD-0015(N)
03/31/99	A95120	Preaward Audit of Multiple Award Schedule Contract for the Extension Period April 1, 1999 Through March 31, 2002: Government Technology Services, Inc., Contract Number GS-35F-4120D

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## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

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<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>
04/02/99	A95182	Preaward Audit of Architect and Engineering Services Contract: Staunton Chow Engineers, P.C., Solicitation Number GS-02P-98-PLD-0015(N)
04/30/99	A95176	Preaward Audit of a Claim: Honeywell, Inc., Subcontractor to Reliable Contracting, Inc., Contract Number GS-02P-91-CUC-0045(N)
05/05/99	A95151	Preaward Audit of Supplemental Architect and Engineering Services Contract: Wank Adams Slavin Associates, Solicitation Number GS-02P-98-PLD-0015(N)
05/10/99	A95207	Audit of Recoverable Costs - FY 1997: Six World Trade Center, New York, N.Y., Lease Number GS-02B-15370
05/20/99	A95187	Preaward Audit of Sole Source Contract: Permanent Solution Industries, Inc., Solicitation Number GS-11P99ZGC0041
06/08/99	A95192	Limited Postaward Audit of Multiple Award Schedule Contract for the Period April 1, 1997 Through February 28, 1999: Danka Office Imaging Company, Contract Number GS-26F-1018B
06/15/99	A42113	Postaward Audit of Multiple Award Schedule Contract: Herman Miller, Inc., Contract Number GS-00F-07000
06/15/99	A95171	Audit of Incurred Costs: Niagara Mohawk Power Corporation, Contract Numbers EMN-1999-MO-2032 & EMN-1999-MO-2036
06/15/99	A95206	Audit of Recoverable Costs - FY 1995: Six World Trade Center, New York, N.Y., Lease Number GS-02B-15370
06/18/99	A95220	Audit of Claim for Increased Costs: PM Realty Group, Ltd., Contract Number GS05P96GAC0187
06/22/99	A95164	Preaward Audit of Multiple Award Schedule Contract: Compaq Computer Corporation, Extension to Contract Number GS-35F-4544G
06/23/99	A95222	Preaward Audit of Cost or Pricing Data: Meyer, Scherer & Rockcastle, Ltd., Solicitation Number GS06P98GZC0514
06/24/99	A95231	Audit of Small Business Subcontracting Plan: Rael Automatic Sprinkler Company, Contract Number GS-02P-95-DTC-0041(N)
06/25/99	A95250	Preaward Audit of Architect and Engineering Services Contract: Witsell, Evans & Rasco, P.A., Solicitation Number GS-07P-99-UTC-0002
07/07/99	A95249	Audit of Small Business Subcontracting Plan: L. Martone and Sons, Inc., Contract Number GS-02P-95-DTC-0041(N)

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## *Appendix III—Audit Reports over 12 Months Old with Final Action Pending*

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<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>
07/07/99	A95209	Audit of Claim for Increased Costs: The Spector Group, Contract Number GS-02P-92CUC0029(N)
07/09/99	A95230	Preaward Audit of Claim for Increased Costs: Howard Needles Tammen & Bergendoff, Contract Number GS-11P90EGC0142
07/12/99	A95247	Preaward Audit of Architect and Engineering Services Contract: RTKL Associates, Inc., Solicitation Number GS-07P-99-UTC-0002
07/30/99	A95149	Audit of Incurred Costs: Northeast Utilities Service Company, Contract Numbers EMN-1999-MO-2032 & EMN-1999-MO-2036
07/30/99	A95173	Audit of Incurred Costs: Duke Engineering & Services, Contract Numbers EMN-1999-MO-2032 & EMN-1999-MO-2036
08/12/99	A95215	Audit of Incurred Costs: KeySpan Energy, Contract Numbers EMN-1999-MO-2032 & EMN-1999-MO-2036
09/02/99	A95297	Preaward Audit of Cost or Pricing Data: Woodard Contract LLC, Subcontractor to Niehaus Construction, Inc./Interior Construction, Solicitation Number GS06P99GZC0302
09/09/99	A95283	Preaward Review of Multiple Award Schedule Contract: National Education Training Group, Inc., Contract Number GS-02B-22885
09/15/99	A52534	Postaward Audit of Multiple Award Schedule Contract: Intermec Corporation, Contract Number GS00K91AGS5288
09/15/99	A52565	Postaward Audit of Multiple Award Schedule Contract: Intermec Corporation, Contract Number GS00K91AGS5288 (PS01)
09/15/99	A52566	Postaward Audit of Multiple Award Schedule Contract: Intermec Corporation, Contract Number GS00K91AGS5288 (PS02)
09/21/99	A95316	Limited Scope Postaward Audit of Contract Billings: Stan Schwartz Associates, Inc. dba Skyline Mills, Contract Number GS-03F-6018D
09/23/99	A95296	Preaward Audit of Multiple Award Schedule Contract: TCT Technical Training, Inc., Contract Number GS-02F-9308C for the Period October 1, 1999 to September 30, 2004
09/30/99	A95285	Audit of Claim for Increased Costs: Marino Construction Company, Inc., Contract Number GS05P90GBC0213, Phase III

## Appendix III—Audit Reports over 12 Months Old with Final Action Pending

Date of Report	Audit Number	Title	Projected Final Action Date
<b>Internal Audits</b>			
03/29/96	A42720	Audit of Accounting and Billing Controls Over the Public Buildings Service, National Capital Region's Reimbursable Work Authorizations	11/15/01
12/02/96	A63019	Audit of the PAPCAP Price Adjustments	12/15/00
03/26/97	A61247	Review of the Public Buildings Service Debarment Program	05/15/01
07/11/97	A60645	Audit of the Federal Protective Service's Criminal Investigation Program	01/15/01
01/30/98	A72443	Audit of the Megacenter Program, Federal Protective Service, Public Buildings Service	11/15/00
03/30/98	A83007	Follow-up Review of the Contract Workload Management	11/15/00
06/23/98	A70924	Audit of Industrial Funding Fee, Federal Supply Service, Travel Management Center Program	10/15/00
09/14/98	A70642	Audit of the Federal Protective Service's Program for Upgrading Security at Federal Facilities	03/15/01
09/24/99	A83602	GSA's Information Systems Security Has Not Kept Pace With Increasing Internet and Intranet Risks	12/15/00
09/30/98	A72705	Arthur Andersen LLP, Fiscal Year 1997 Comments and Suggestions for Consideration (Management letter)	04/15/01
12/01/98	A80321	Audit of the Availability of Federal Building Design Plans	10/15/00
03/24/99	A995025	Audit of Security Measures for New and Renovated Federal Facilities	08/15/01
05/12/99	A83608	PBS is Faced with Critical Decisions in Assessing the Future of Its Electronic Acquisition System	10/15/00
05/28/99	A83309	Audit of the Federal Supply Service's Industrial Funding Fee for the Schedules Program	03/15/01
07/15/99	A82706	PricewaterhouseCoopers LLP Management Letter, Fiscal Year 1998 Financial Statement Audit	04/15/02
09/07/99	A995108	Management Control Review: Public Buildings Service, Property Management Operations and Maintenance Contracts	01/15/01

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### ***Appendix III—Audit Reports over 12 Months Old with Final Action Pending***

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<b>Date of Report</b>	<b>Audit Number</b>	<b>Title</b>	<b>Projected Final Action Date</b>
09/28/99	A995021	Audit of Management Controls for Non-Recurring Reimbursable Work Authorizations	01/15/01
09/30/99	A995016	Security Weaknesses Place GSA's Local Area Networks at Undue Risk	01/15/01

## Appendix IV—Delinquent Debts

The GSA Office of the Chief Financial Officer provided the following information.

### **GSA Efforts to Improve Debt Collection**

During the period April 1, 2000 through September 30, 2000, GSA efforts to improve debt collection and reduce the amount of debt written off as uncollectible focused on upgrading the collection function and enhancing debt management. These activities included the following:

- From April 1, 2000 through September 30, 2000, GSA Finance Centers referred over \$688,000 of delinquent non-Federal claims to the U.S. Department of the Treasury (Treasury) for cross-servicing collection activities. Treasury reimbursed GSA \$429,731 for collections during this period. FY 2000 collections on these claims exceed \$1.4 million. Administrative offsets have resulted in an additional collection of \$315,108. GSA also collects non-Federal claims using Pre-Authorized Debits (PADs). From April 1, 2000 to September 30, 2000, 13 PADs totaling \$5,100 were issued.
- GSA continues to improve its new Accounts Receivable Claims System (ARCS). The use of this system improves tracking, follow-up, referral, and reporting of claim functions. The new ARCS is completing enhancements: to handle claims related to the collection of past due industrial funding fees owed by contractors in GSA's Multiple Award Schedule Program, to provide access via a WEB enabled application accessible to designated GSA locations, to improve existing reports, and to develop new reports to track statistical information on claims.
- Persistent claims coordination efforts among regional contracting officers, Finance Center personnel, Treasury claims offset personnel, the Office of Inspector General in Kansas City, and others continues to strengthen our claims collection efforts. In addition to prior initiatives, GSA is preparing a statement of work to enter into recovery audit contracts to collect possible contract overpayments related to non-Federal customers.

### **Non-Federal Accounts Receivable**

	As of April 1, 2000	As of September 30, 2000	Difference
Total Amounts Due GSA	\$30,241,398	\$22,326,869	(\$7,914,529)
Amount Delinquent	\$17,465,639	\$13,504,312	(\$3,961,327)
Total Amount Written Off as Uncollectible Between 4/1/00 and 9/30/00	\$1,085,367		

## Appendix V—Reporting Requirements

The table below cross-references the reporting requirements prescribed by the Inspector General Act of 1978, as amended, to the specific pages where they are addressed. The information requested by the

Congress in Senate Report No. 96-829 relative to the 1980 Supplemental Appropriations and Rescission Bill and the National Defense Authorization Act is also cross-referenced to the appropriate page of the report.

Requirement	Page
<b>Inspector General Act</b>	
Section 4(a)(2) - Review of Legislation and Regulations . . . . .	35
Section 5(a)(1) - Significant Problems, Abuses, and Deficiencies. . . . .	2, 15, 17
Section 5(a)(2) - Recommendations with Respect to Significant Problems, Abuses, and Deficiencies . . . . .	2, 15, 17
Section 5(a)(3) - Prior Recommendations Not Yet Implemented . . . . .	47
Section 5(a)(4) - Matters Referred to Prosecutive Authorities. . . . .	43
Sections 5(a)(5) and 6(b)(2) - Summary of Instances Where Information Was Refused. . . . .	None
Section 5(a)(6) - List of Audit Reports. . . . .	50
Section 5(a)(7) - Summary of Each Particularly Significant Report. . . . .	2, 15, 17
Section 5(a)(8) - Statistical Tables on Management Decisions on Questioned Costs . . . . .	42
Section 5(a)(9) - Statistical Tables on Management Decisions on Recommendations That Funds Be Put to Better Use . . . . .	41
Section 5(a)(10) - Summary of Each Audit Report over 6 Months Old for Which No Management Decision Has Been Made . . . . .	None
Section 5(a)(11) - Description and Explanation for Any Significant Revised Management Decision . . . . .	None
Section 5(a)(12) - Information on Any Significant Management Decisions with Which the Inspector General Disagrees. . . . .	None
<b>Senate Report No. 96-829</b>	
Resolution of Audits . . . . .	40
Delinquent Debts . . . . .	70
<b>National Defense Authorization Act, Public Law 104-106, 5 U.S.C. App. 3, § 5 note . . . . .</b>	<b>61</b>

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## *Notes*

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